



THE UNIFORM CPA EXAMINATION AT A GLANCE

What is the Uniform CPA Examination?

The Uniform CPA Examination (CPA Exam) is a national four-part exam that tests for the basic skills and competencies necessary for entry into the practice of public accountancy. The same test is used in all 50 U.S. states and 5 jurisdictions. The four parts of the CPA Exam consist of Auditing and Attestation, Regulation, Financial Accounting and Reporting, and Business Environment and Concepts.

How Do I Qualify for the CPA Exam?

The minimum requirements for admittance to the CPA Exam in California are as follows:

- Conferral of a Baccalaureate degree or higher
- Completion of a minimum of 24 semester units in accounting subjects
Accounting Subjects: accounting, auditing, financial reporting, external or internal reporting, financial statement analysis or taxation
- Completion of a minimum of 24 semester units in business-related subjects
Business-Related Subjects: any accounting subjects in excess of the required 24 units, business administration, economics, finance, business management, marketing, computer science and information services, statistics, business communications, mathematics, business law, or business-related law courses offered by an accredited law school

All education must be documented on official college or university transcripts sent directly to the CBA from the college or university. Candidates with foreign education must have their education evaluated by a CBA-approved foreign credentials evaluation service.

How do I apply for the Uniform CPA Examination?

Go online to www.cba.ca.gov and create a Client Account. After entering your basic information, you will receive an automated email that contains a link to the Client Account log-in page and your temporary password. Follow the instructions on the Client Account to log-in page, create a personal password, and complete all required account information. You will then use your client account to create an application that you must print, sign, and submit along with the application fee to the CBA.

Once the CBA approves your application, you will be able to select the sections of the CPA Exam that you wish to sit for. After you select your CPA Exam sections, you will receive a payment coupon from the National Association of State Boards of Accountancy (NASBA), which is valid for 90 days. After you submit the payment coupon and fee to NASBA, NASBA will issue a Notice to Schedule (NTS). Once received, you will have nine months in which to schedule the selected sections. To schedule the exam, you can visit Prometric's website at www.prometric.com.

The CPA Exam By the Numbers

- 1** The number of years you have from the date your application is approved by the CBA to make your CPA Exam section selections.
- 90** The number of days you have from the date NASBA issues your payment coupon to make payment for all CPA Exam sections you selected.
- 9** The number of months you have to schedule your testing dates and sit for all of the CPA Exam sections listed on your NTS.
- 18** The number of months you have from the date you earn credit (score of 75 or higher) on your first section of the CPA Exam to earn credit on the remaining three sections and pass the CPA Exam.



INFORMATION ON HOW TO OBTAIN CPA LICENSURE IN CALIFORNIA

What Are the Requirements for CPA Licensure?

To qualify for licensure, you must meet the three "E"s:

- Examination – complete the Uniform CPA Examination
- Education – complete all necessary educational requirements
- Experience – complete the necessary work experience

Once you have satisfied all three "E"s, you must complete the application for CPA licensure and submit all required documentation to the California Board of Accountancy (CBA), which also includes completion of the CBA-required Professional Ethics for CPAs or PETH Exam and undergo fingerprint clearance.

What Education Do I Need?

- Conferral of a Bachelor's degree or higher
- Completion of a minimum of 150 semester units
- Completion of 24 semester units in accounting subjects
- Completion of 24 semester units in business-related subjects
- Completion of 20 semester units of accounting study
- Completion of 10 semester units of ethics study

What Experience Do I Need?

You may gain accounting experience through employment in public or non-public accounting and the work experience must:

- Be obtained under the supervision of an individual holding an active CPA license
- Be completed in accordance with applicable professional standards

If you obtain experience in non-public accounting, the experience must be completed under the supervision of a CPA licensed in the United States.

To be issued a license with the ability to sign reports on attest engagements, you must demonstrate completion of a minimum of 500 hours in attest experience. At the CBA's discretion, you may be required to appear before the CBA Qualification Committee to substantiate satisfactory completion of the attest experience requirement.



CALIFORNIA BOARD OF
ACCOUNTANCY

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MATERIALS CHECKLIST FOR TYPE A, B, or C APPLICATION

The California Board of Accountancy (CBA) is providing this checklist to assist with filing a complete:

- **Type A Application** – An applicant who passed the Uniform Certified Public Accountant (CPA) Examination in California, is not licensed in any state, and is applying for licensure as a CPA in California for the first time;
- **Type B Application** – An applicant who passed the Uniform CPA Examination in a state other than California and has not been issued a valid license to practice public accountancy in any state; or
- **Type C Application** – An applicant who was issued a license to practice public accountancy in a state other than California.

APPLICATION MATERIALS

- Application for Certified Public Accountant License. (Rev. 2/15)
 - One (1) current 2" x 2" photograph.
 - Authorization for Release of Examination and/or Licensure Information. (**TYPE B AND C ONLY**)
 - Criminal Conviction Disclosure Form. (Rev. 2/15)
 - California Residents** – Live Scan Service for applicants residing in California.
- or
- Out of State Residents** – Two (2) fingerprint cards for applicants residing out-of-state – Please contact the CBA as this is not available on the CBA website.
 - General or Attest Certificate of Experience – Public Accounting from each public accounting employer documenting your general or attest experience.
- and/or
- General or Attest Certificate of Experience – Nonpublic Accounting from each nonpublic accounting employer documenting your general or attest experience.

TRANSCRIPTS/EVALUATIONS

- U.S. Education** – Official transcripts from all colleges or universities must be sent to the CBA directly from the institution. The baccalaureate or higher degree must be posted to the transcript.
- Foreign Education** – Applicants who attended or graduated from foreign schools must have their foreign transcripts evaluated by a CBA-approved foreign credentials evaluation service. Official evaluations must be mailed to the CBA directly from the CBA-approved foreign credentials evaluation service. For detailed information regarding foreign transcript evaluations, please refer to the publication titled *Information for Applicants for the Certified Public Accountant License*.

If official transcripts and/or evaluations were submitted to the CBA during the exam process it may not be necessary to have additional transcripts and/or evaluations submitted.

CALIFORNIA PROFESSIONAL ETHICS (PETH) EXAMINATION

- Passage of the **California Professional Ethics (PETH)** examination provided by the California CPA Education Foundation. The California CPA Education Foundation will notify the CBA when you have successfully passed the examination. Visit www.calcpa.org/PETH for more information.

FEES

- Application Processing Fee - \$250 (nonrefundable).
 - Live Scan Fingerprint Processing Fee – Must be paid directly to the Live Scan Service for applicants residing in California.
- or
- Fingerprint Processing Fee - \$49 for applicants residing outside California (nonrefundable).

For information regarding the requirements for licensure in California, please read the *CPA Licensing Applicant Handbook*. This handbook may be obtained by visiting the CBA website at www.cba.ca.gov or you may contact the CBA's Initial Licensing Unit at (916) 561-1701 and request that one be mailed to you.



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CALIFORNIA BOARD OF ACCOUNTANCY DIRECTORY

<p>California Board of Accountancy 2000 Evergreen Street, Suite 250 Sacramento, CA 95815-3832</p>	<p>Main Telephone: (916) 263-3680 Fax: (916) 236-3675 Web site: www.cba.ca.gov</p>
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EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE

BACCALAUREATE DEGREE & 150 SEMESTER UNITS

24 SEMESTER UNITS – ACCOUNTING SUBJECTS

- Accounting
- Auditing
- Taxation
- Financial Reporting
- Financial Statement Analysis
- External & Internal Reporting

24 SEMESTER UNITS – BUSINESS-RELATED SUBJECTS

- Business Administration
- Business Management
- Business Communications
- Economics
- Finance
- Business Law
- Marketing
- Statistics
- Mathematics
- Computer Science & Information Systems
- Business-related law courses offered at an accredited law school
- Any accounting subjects in excess of the 24 units needed to fulfill the accounting requirement

20 SEMESTER UNITS – ACCOUNTING STUDY

- Minimum 6 semester units in accounting subjects (see above)
- Maximum 14 semester units in business-related subjects (see above)
- Maximum 9 semester units in other academic work relevant to business and accounting (maximum 3 units from any one area)
 - Skills-based courses – Courses completed in the following disciplines: English, Communications, Journalism, and the Physical, Life, Natural, & Social Sciences
 - Foreign Languages/Cultural & Ethnic Studies – Courses in foreign languages (including sign language) and courses with the terms culture, cultural, or ethnic in the titles
 - Industry-based courses – Courses with the words “industry” or “administration” in the title or courses completed in the following disciplines: Engineering, Architecture, and Real Estate
- Maximum 4 semester units in internships/independent studies in accounting and/or business-related subjects
- Completion of a Master of Accounting, Taxation, or Laws in Taxation is equivalent to 20 semester units of accounting study

10 SEMESTER UNITS – ETHICS STUDY

- Minimum 3 semester or 4 quarter units in accounting ethics or accountants' professional responsibilities.
 - The course(s) must be completed at an upper division level or higher, unless it was completed at a community college.
- Maximum 7 semester or 11 quarter units in courses in any of the following subject areas:
 - Auditing
 - Business Leadership
 - Corporate Governance
 - Ethics
 - Human Resources Management
 - Management of Organizations
 - Organizational Behavior
 - Business, Government & Society
 - Business Law
 - Corporate Social Responsibility
 - Fraud
 - Legal Environment of Business
 - Morals
 - Professional Responsibilities
- Maximum 3 semester or 4 quarter units in courses from the following disciplines:
 - Philosophy
 - Religion
 - Theology
 - Course title must contain one of the following words or terms, or the sole name in the course title is the name of the discipline.
 - Introduction
 - General
 - Fundamentals of
 - Survey of
 - Introductory
 - Principles of
 - Foundations of



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Educational Requirements for CPA Licensure Self-Assessment Worksheet (effective January 1, 2017)

When you apply for your Certified Public Accountant license you must document completion of a minimum of 150 semester units of college coursework to include a baccalaureate degree or higher, 24 semester units each in accounting and business-related subjects, 20 units of accounting study, and 10 units of ethics education. This self-assessment worksheet is designed to assist you in evaluating the education you have already completed and planning for any future education.

U.S. Degree or Foreign Equivalent

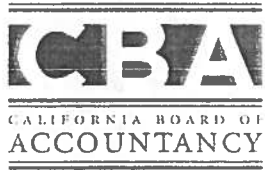
Baccalaureate: _____
 Master of Accounting: _____
 Master of Taxation: _____
 Master of Law in Taxation: _____



Note: If you completed one of these three master's degrees you are deemed to have met the 20 semester units of accounting study.

Core Accounting Subjects Requirement (24 Semester Units)

College / University	Course No.	Course Title	Semester Units	Quarter Units
Total semester and quarter units			0	0
Total quarter units multiplied by 2/3			0	
Sum equals total semester units			0	



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Core Business-Related Subjects Requirement (24 Semester Units)

College / University	Course No.	Course Title	Semester Units	Quarter Units
Total semester and quarter units			0	0
Total quarter units multiplied by 2/3			0	
Sum equals total semester units			0	

Accounting Study Requirements (20 Semester Units)

If you completed a qualifying master's degree, skip this section. (see page 1)

College / University	Course No.	Course Title	Semester Units	Quarter Units
<i>Accounting Subjects (minimum of 6 semester units)</i>				
Total semester and quarter units			0	0
Total quarter units multiplied by 2/3			0	
Sum equals total semester units			0	



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Ethics Education Requirements (10 Semester or 15 Quarter Units)

College / University	Course No.	Course Title	Semester Units	Quarter Units
Total semester and quarter units			0	0
Total quarter units multiplied by 2/3			0	
Sum equals total semester units			0	



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Educational Requirements for CPA Licensure Self-Assessment Worksheet

Instructions

Courses cannot be double counted. Courses can qualify toward accounting subjects, business-related subjects, accounting study, ethics study, or the units may be split between the subject areas. When evaluating your transcript the California Board of Accountancy (CBA) will make every effort to allocate the units in a manner that will assist you in meeting the educational requirements.

This self-assessment worksheet does not include all of the requirements for licensure. For a complete listing, visit www.dca.ca.gov/cba/applicants/index.

U.S. Degree or Foreign Equivalent

1. Did you complete your baccalaureate degree in the U.S.?

Yes No

If "No", you will need to have your official transcripts reviewed by a CBA-approved foreign credential evaluation service.

2. Have you completed a total of at least 150 semester (225 quarter) units of combined education at all of the institutions you attended?

Yes No

If "No", you must complete the required number of semester units (or equivalent) prior to applying for licensure in California.

Core Accounting Subjects Requirement (24 Semester Units)

1. On a separate line, enter each accounting course you completed and the associated academic credits received. Accounting subjects, as defined by CBA Regulation Section 9.2(b), include the following:

- Accounting
- External & Internal Reporting
- Financial Reporting
- Auditing
- Financial Statement Analysis
- Taxation

In addition, the following accounting courses meet the accounting subjects definition:

- Assurance
- Bookkeeping
- Cost (Cost Analysis, Costing)
- QuickBooks/Peachtree
- Attestation
- CPA Review courses taken from regionally/nationally accredited institutions for which academic credit awarded

2. Is the total number of semester units on the last line of the chart 24 semester units or more?

Yes No



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If "No", you must complete the required number of semester units (or equivalent) in accounting subjects prior to applying for licensure in California.

Core Business-Related Subjects Requirement (24 Semester Units)

- On a separate line, enter each business-related course you completed and the associated academic credits received. Business-related subjects include the following:
 - Business Administration • Economics • Mathematics • Business Law • Statistics
 - Business Management • Finance • Marketing • Business Communications
 - Computer Science/Information Systems • Business-related law courses offered by an accredited law school
 - Any accounting subjects in excess of the 24 semester units needed to fulfill the core accounting subjects requirement.
- Is the total number of semester units on the last line of the chart 24 semester units or more?

Yes No

If "No", you must complete the required number of semester units (or equivalent) in business-related subjects prior to applying for licensure in California.

Accounting Study Requirements (20 Semester Units)

- Have you completed a master's degree in accounting, taxation or laws in taxation?

Yes No

If "Yes", you have fulfilled the accounting study requirement. If no, please continue below.

- On a separate line, enter each accounting study course you completed and the associated academic credits received. Accounting study subjects must include the following:
 - A minimum of 6 semester units in accounting subjects (see above)
 - A maximum of 14 semester units in business-related subjects (see above)
 - A maximum total of 9 semester units in "other academic work relevant to business and accounting" – with a maximum total of 3 semester units (or the equivalent in quarter units) from any one of the following areas:
 - Skills-based courses – courses completed in English, Communications, Journalism, and the Physical, Life, Natural, and Social Sciences
 - Foreign languages/cultural & ethnic studies – courses completed in foreign languages, including sign language, and courses with the term "culture," "cultural," or "ethnic" in the title
 - Industry-based courses – courses with the word "industry" or "administration" in the title or courses completed in Engineering, Architecture, and Real Estate
 - A maximum of 4 semester units (or the equivalent in quarter units) in internships/independent studies courses



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3. Is the total number of semester units on the last line of the chart 20 semester units or more (including a minimum of 6 semester units in accounting subjects)?

Yes [] No []

If "No", you must complete the required number of semester units (or equivalent) in accounting study prior to applying for licensure in California.

Ethics Education Requirements (10 Semester or 15 Quarter Units)

1. On a separate line, enter each ethics education course you completed and the associated academic credits received. Ethics education includes the following:

- A minimum of 3 semester or 4 quarter units in courses devoted to accounting ethics or accountants' professional responsibilities.
A maximum of 7 semester or 11 quarter units in courses from the following subject areas:

- Auditing - Business Law - Fraud - Ethics
- Morals - Business Leadership - Corporate Governance - Organizational Behavior
- Professional Responsibilities - Legal Environment of Business - Management of Organizations - Human Resources Management
- Business, Government & Society - Corporate Social Responsibility

A maximum of 3 semester or 4 quarter units in courses from the following disciplines:

- Philosophy - Religion - Theology

The course title must contain one or more of the following terms, or have the name of the discipline as the sole name of the course title.

- o Introduction o Foundation of o Fundamentals of o General
o Principles o Introductory o Survey of

A maximum of one semester unit in a course devoted solely to financial statement auditing

2. Is the total number of units on the last line of the chart 10 semester or 15 quarter units or more (including a minimum of 3 semester or 4 quarter units in an upper division course devoted to accounting ethics or accountants' professional responsibilities)?

Yes [] No []

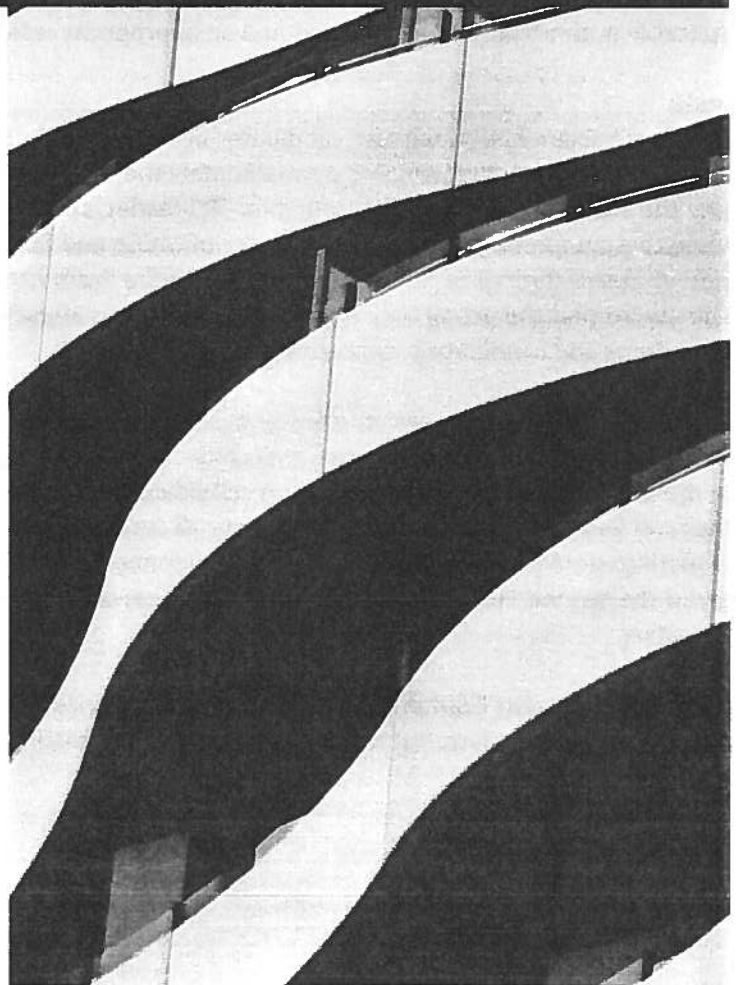
If "No", you must complete the required number of semester units (or equivalent) in ethics education prior to applying for licensure in California.

Uniform CPA Examination Structure

Effective April 1, 2017

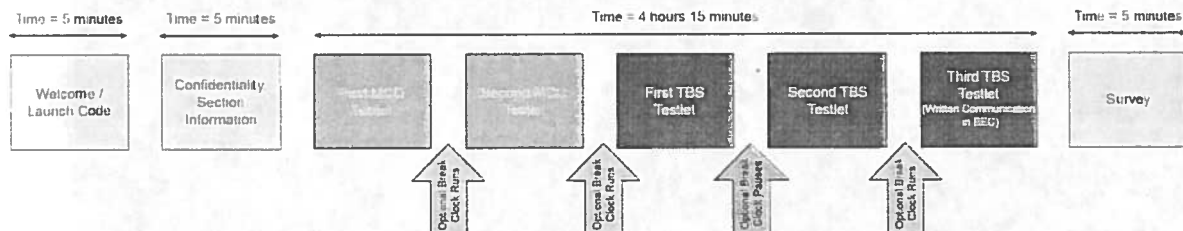


American
Institute of
CPAs®



Uniform CPA Examination Structure

The Uniform CPA Examination (Examination) comprises four sections: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG). A maximum of four hours of testing time is provided to complete each section along with 15 minutes for administrative screens and 15 minutes for a standardized break, aggregating four and a half hours.



Testing within the four sections of the Examination is administered in five smaller segments called testlets, which feature multiple-choice questions (MCQs) and task-based simulations (TBSs), and in the case of BEC, three written communication tasks. The number of MCQs and TBSs tested varies depending upon the specific section taken (*see pg. 3 Examination Structure by Section*). Candidates will receive at least one research question (research-oriented TBS) in the AUD, FAR and REG sections that requires the candidate to search the applicable authoritative literature and find an appropriate reference.

Breaks

During each Examination section, candidates will be offered a standardized, 15-minute break after the first TBS testlet, which is approximately the midpoint – two hours. The decision to place the standardized break after the first TBS testlet is based on the typical time spent by candidates completing the requisite number of MCQs and TBSs. Candidates may use this as a guide to assess their time remaining to complete the Examination, however candidates need to be aware that the actual time spent on the testlets is impacted by the degree of difficulty of the items and candidate preparedness.

The Examination clock pauses for the standardized break after the first TBS testlet is completed. A candidate may choose to decline the standardized break and continue testing, but the break will not be offered again. A candidate who chooses to take the standardized break will leave the testing room, adhering to all security protocols, and will be readmitted to the testing room once cleared by Prometric personnel. If the candidate has not returned and started the second TBS testlet prior to the expiration of 15 minutes, the Examination clock will restart.

Similar to the current Examination, candidates may choose to take an optional break between any two testlets, but it will count against total testing time as the Examination clock continues to run.

Examination Structure by Section

Section	Item		Testlet
	Type	Weighting	
Auditing and Attestation (AUD) Time to complete: 4 hours	72 MCQs	50%	#1: 36 MCQs
	8 TBSs	50%	#2: 36 MCQs #3: 2 TBSs #4: 3 TBSs #5: 3 TBSs
Business Environment and Concepts (BEC) Time to complete: 4 hours	62 MCQs	50%	#1: 31 MCQs
	4 TBSs	35%	#2: 31 MCQs
	3 Written Communication	15%	#3: 2 TBSs #4: 2 TBSs #5: 3 Written Communication
Financial Accounting and Reporting (FAR) Time to complete: 4 hours	66 MCQs	50%	#1: 33 MCQs
	8 TBSs	50%	#2: 33 MCQs #3: 2 TBSs #4: 3 TBSs #5: 3 TBSs
Regulation (REG) Time to complete: 4 hours	76 MCQs	50%	#1: 38 MCQs
	8 TBSs	50%	#2: 38 MCQs #3: 2 TBSs #4: 3 TBSs #5: 3 TBSs

Note: Content and skill levels to be assessed within each section are provided in the Examination Blueprints.